

AMENDMENTS TO THE SPECIFICATION

Please replace paragraph [0016] at page 3 with the following rewritten paragraph:

[0016] The mask 12 is then ~~striped~~ ~~stripped~~ away and a second epitaxial layer 20 (Figure 2) of thickness and resistivity, which may be the same as those of layer 11, is grown atop layer 11 and implants 15, 16.

Please replace paragraph [0018] at page 4 with the following rewritten paragraph:

[0018] Thereafter a conventional MOSgate structure is formed atop layer 20 as shown in Figure 4. This MOSgate structure includes P type channel regions 30 and 31 which are aligned with and merge into pedestals 25 and 26 respectively. The MOSgated structure also includes the conventional gate oxide 25 ~~35~~, polysilicon gate 36, oxide insulation layer (LTO) 37 and source electrode 38. A drain electrode 39 is formed on the bottom of substrate 10.